

Check below to indicate the appropriate agency. Please note that a separate form must be completed and provided to each agency checked. For Franchise Tax Board (FTB) purposes, this form is used to designate a representative when appealing the action of the FTB to the State Board of Equalization. For all other FTB purposes where a Power of Attorney is required, forms FTB 3520 or 3520A (Multiple Bank & Corporation) should be used, as appropriate.

☐ **STATE BOARD OF EQUALIZATION**
PO BOX 942879
SACRAMENTO CA 94279-0001

☐ **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0040

TAXPAYERS' NAME _____ TELEPHONE NUMBER _____

SOCIAL SECURITY OR FEDERAL EMPLOYER IDENTIFICATION NUMBER(S) _____ CALIFORNIA SECRETARY OF STATE NUMBER(S) _____
(See Form BOE-324-A, for SS Number disclosure information.)

BOARD OF EQUALIZATION ACCOUNT/PERMIT(S) _____

MAILING ADDRESS (Street & Number) _____ (City) _____ (State) _____ (Zip Code) _____

☐ **INDIVIDUAL** ☐ **PARTNERSHIP** ☐ **CORPORATION** ☐ **LIMITED LIABILITY CORPORATIONS**
☐ _____
OTHER

As owner, officer, receiver, administrator, or trustee for the taxpayer, or as a party to the tax or fee matter before the

☐ **State Board of Equalization**
☐ **Franchise Tax Board**

I hereby appoint: [enter below the name(s), addresses (including zip codes), telephone numbers and FAX numbers of individual appointee(s). Do not enter names of accounting or law firms, partnerships, corporations, etc.]

APPOINTEE NAME(S) _____	APPOINTEE NAME(S) _____
APPOINTEE ADDRESS (Street & Number) _____	APPOINTEE ADDRESS (Street & Number) _____
(City) _____ (State) _____ (Zip Code) _____	(City) _____ (State) _____ (Zip Code) _____
TELEPHONE NUMBER _____ FAX NUMBER _____	TELEPHONE NUMBER _____ FAX NUMBER _____

As attorney(s)-in-fact to represent the taxpayer(s) for the following tax or fee matters: [specify type(s) of tax]

<input type="checkbox"/> Administration — Franchise and Income Tax Law	<input type="checkbox"/> Sales & Use Tax Law
<input type="checkbox"/> Personal Income Tax Law	<input type="checkbox"/> Use Fuel Tax Law
<input type="checkbox"/> Bank & Corporation Franchise Tax Law	<input type="checkbox"/> Other: _____

SPECIFY THE TAX OR FEE YEAR(S) OR PERIOD(S) [IF ESTATE TAX, INDICATE DATE OF DEATH]: _____

The attorney(s)-in-fact (or any of them) are authorized, subject to revocation, to receive confidential tax information and to perform on behalf of the taxpayer(s) the following acts for the tax or fee matters described above: [Check the box(es) for the powers granted.]

- ☐ General Authorization (all acts described below).
- ☐ Specific Authorization (selected acts described below).
- ☐ To confer and resolve any assessment, claim or collection of a deficiency or other tax or fee matter pending before the identified agency and attend any meetings or hearings thereto for the specified law identified above.
 - ☐ To receive, but not to endorse and collect, checks in payment of any refund of taxes, penalties or interest.
 - ☐ To execute petitions, claims for refund and/or amendments thereto.
 - ☐ To execute consents extending the statutory period for assessment or determination of taxes.
 - ☐ To execute closing agreements under section 19441 of the California Revenue & Taxation Code.
 - ☐ To delegate authority or to substitute another representative.
 - ☐ Other acts (specify): _____

(The back of this form must be completed)

This Power of Attorney revokes all earlier Power(s) of Attorney on file with the California State Board of Equalization or the Franchise Tax Board as identified above for the same matters and years or periods covered by this form, except for the following: [Specify to whom granted, date and address, or refer to attached copies of earlier power(s)]

NAME		DATE POWER OF ATTORNEY GRANTED	
ADDRESS	(Street & Number)	(City)	(State) (Zip Code)

Unless limited, this Power of Attorney will remain in effect until the final resolution of all tax matters specified herein. (If limited term, specify expiration date.)

TIME LIMIT

Signature of Taxpayer(s) — If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, by signing this Power of Attorney you are certifying that you have the authority to execute this form on behalf of the taxpayer.

► IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

SIGNATURE	DATE	TITLE (IF APPLICABLE)
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PRINT NAME

SIGNATURE	DATE	TITLE (IF APPLICABLE)
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PRINT NAME